UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

LOWEY DANNENBERG COHEN, P.C.,

in its capacity as account holder of, and party with interest in, the REZULIN SETTLEMENT

FUND,

Plaintiff,

: ECF CASE

: Case No. 08 Civ. 461 (LAK)(THK)

V.

JAMES R. DUGAN, II, et al.,

Defendants.

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that the undersigned, of the law firm of Shipman &

Goodwin LLP, is hereby entering an appearance as counsel of record for Defendant Shipman

& Goodwin LLP in the above-captioned action.

Dated: Hartford, Connecticut February 13, 2008

Respectfully Submitted.

By: s/ Jill M. O'Toole

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